



SOI Tax Stats - Individual Income Tax Rates and Tax Shares

Individual Income Tax Rates and Shares Data Snapshots

[2009](#) [2008](#)

The Individual Income Tax Rates and Tax Shares [bulletin article](#) and associated [statistical tables](#) describe the income and tax distribution, both in terms of percentiles and marginal tax rates, of all tax returns for the selected year. Beginning with Tax Year 2014, the information on tax rates can be found in [Publication 1304, Individual Income Tax Returns Complete Report](#).

Statistical Tables

The tables are available as Microsoft Excel® files. A free [Excel viewer](#)  is available for download, if needed.

The tables are grouped into the following categories:

- [All Individual Income Tax Returns Excluding Dependents Classified by Tax Percentile](#) - Early release data that presents statistics on AGI and income tax by cumulative percentiles of returns excluding dependents. Tables show distributions of AGI for each tax year and can be used to make comparisons across cumulative percentile classes within each year. Table 3 presents data for major income, deduction, and tax credits reported across different cumulative percentiles.
- [Returns with Modified Taxable Income \(MTI\)](#) - MTI is a term used to describe "income subject to tax", the actual base on which tax is computed. For current-year returns, MTI is identical to taxable income. For prior-year returns, taxable income is modified to equal an amount necessary to generate the tax actually shown on these returns using current-year rates.

- **Returns with Positive Adjusted Gross Income(AGI)** - AGI is "total income", as defined by the tax code, less "statutory adjustments".
- **Returns with Positive "1979 Income Concept" Income** - The "1979 Income Concept" was developed to provide a more uniform measure of income across tax years. By including the same income and deduction items in each year's income calculation and using only items available on Federal individual income tax returns, the definition is consistent throughout the base years and can be used for future years to compare income by including only income components common to all years.

All Individual Income Tax Returns Excluding Dependents Classified by Tax Percentile —Early Release

Number of Returns, Shares of AGI and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates

Classified by:	Selected Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Table 1
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Tax Years:	2001–2018
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Number of Returns, Shares of AGI and Total Income Tax, and Average Tax Rates

Classified by:	Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Table 2
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Tax Years:	2001–2018
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Number of Returns, Shares of AGI, Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates

Classified by:	Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Table 3
Tax Years:	2018 2017 2016 2015 2014

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Returns with Modified Taxable Income

Table 1: Tax

Classified by:	Marginal Tax Rate, Filing Status
Tax Years:	2011 2010 2009 2008 2007 2006 2005 2004 2003 2002 2001 2000 1999 1998 1997 1996 1995

Table 2: Tax Generated

Classified by:	Tax Rate, Size of Adjusted Gross Income
Tax Years:	2011 2010 2009 2008 2007 2006 2005 2004 2003 2002 2001 2000 1999 1998 1997 1996 1995

Table 3: Taxable Income and Tax

Classified by:	Tax Rate, Filing Status
Tax Years:	2011 2010 2009 2008 2007 2006 2005 2004 2003 2002 2001 2000 1999 1998 1997 1996 1995

Table 4: Tax

Classified by:	Type of Tax Computation, Size of Adjusted Gross Income
Tax Years:	2006 2005 2004 2003 2002 2001 2000 1999 1998 1997 1996 1995

Table 4a: Adjusted Gross Income and Tax Items

Classified by:	Type of Tax Computation, Size of Adjusted Gross Income
Tax Years:	2011 2010 2009 2008 2007

Table 4b: Returns with Form 8615 Computation: Tax Items

Classified by:	Type of Tax Computation, Size of Adjusted Gross Income
Tax Years:	2011 2010 2009 2008 2007

[\(Back to top\)](#)**Individual Income Tax Returns with Positive Adjusted Gross Income (AGI)**

Number of Returns, Shares of AGI and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates

Classified by:	Selected Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year
Published as:	SOI Bulletin article—Individual Income Tax Rates and Tax Shares, Table 5
Tax Years:	1986–2009

Number of Returns, Shares of AGI and Total Income Tax, and Average Tax Rates

Classified by:	Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year
Published as:	SOI Bulletin article—Individual Income Tax Rates and Tax Shares, Table 6
Tax Years:	1986–2009

Number of Returns, Shares of AGI and Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by State

Classified by:	Selected Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI
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Tax Years:	2006
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Tax Year 2010 percentile data were produced using an improved methodology to that of previous SOI releases of percentile data in order to refine the accuracy of the percentile estimates. The data in these tables are based on a modified universe of tax returns. In particular, all individual income tax returns except returns of dependents are now used in the computation whereas previous releases were based on only returns with positive AGI. This change was the result of feedback and recommendations made by users of these statistics who encouraged SOI to assess the utility of the information. The data in the improved tables shown here, while more accurate for the dollar amounts shown are still very similar in terms of percentages when compared to the data produced under the previous methodology.

All Individual Income Tax Returns Excluding Dependents

Number of Returns, Shares of AGI and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates	
Classified by:	Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year
Published as:	SOI Bulletin article—Individual Income Tax Shares, Table 1
Tax Years:	2004–2013
Number of Returns, Shares of AGI and Total Income Tax, and Average Tax Rates	

Classified by:	Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year
Published as:	SOI Bulletin article—Individual Income Tax Shares, Table 2
Tax Years:	2004–2013

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Returns with Positive "1979 Income Concept" Income

Table 7: Number of Returns, Shares of Income and Total Income Tax, Income Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates

Classified by:	Selected Descending Cumulative Percentiles of Returns Based on Income Size
Tax Years:	1986 - 2009

Table 8: Number of Returns, Shares of Income and Total Income Tax, and Average Tax Rates

Classified by:	Selected Ascending Cumulative Percentiles of Returns Based on Income Size
Tax Years:	1986 - 2009

All Returns with "1979 Income Concept" Income Excluding Dependents

Table 7: Number of Returns, Shares of Income and Total Income Tax, Income Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates


Classified by:	Selected Descending Cumulative Percentiles of Returns Based on Income Size
Tax Years:	2001–2011

Table 8: Number of Returns, Shares of Income and Total Income Tax, and Average Tax Rates

Classified by:	Selected Ascending Cumulative Percentiles of Returns Based on Income Size
Tax Years:	2001–2011

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Bulletin Articles

These articles are available as PDF files. A free [Adobe® reader](#)  is available for download, if needed.

Individual Income Tax Shares

[2016](#) [2015](#) [2014](#) [2013](#) [2012](#)

Individual Income Tax Rates and Shares

2011 2010 2009 2008 2007 2006 2005 2004 2003 2002 2001 2000 1999 1998 1997
1996 1995

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